



# Quarterly Summary of State and Local Tax Revenue

## OCTOBER-DECEMBER 1974

U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

GT74 No. 4

Issued April 1975

Taxes collected by State and local governments in the United States totaled \$135.5 billion during the 12 months ended with December 1974. This reflects an increase of \$10.1 billion, or 8.0 percent from a year earlier. State taxes amounted to \$77.4 billion, or 8.4 percent more than in the 12 months ended with December 1973. The yield of locally imposed taxes rose 7.4 percent to \$58.1 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent increase or decrease (-)
	1974	1973	
Total.....	135,457	125,433	8.0
Property.....	49,426	47,244	4.6
Other than property....	86,031	78,189	10.0
General sales and gross receipts.....	27,973	24,562	13.9
Motor fuel sales.....	8,205	8,347	-1.7
Individual income.....	20,645	19,202	7.5
Motor vehicle and operators' licenses..	4,133	3,903	5.9
Corporation net income	6,149	5,546	10.9
All other.....	18,926	16,629	13.8

During the fourth quarter of calendar 1974, collections of State and local taxes amounted to \$38.6 billion. As compared with the corresponding quarter of 1973, this indicates a rise of \$2.4 billion, or 6.5 percent, with State tax revenue up 8.8 percent and local taxes up 4.4 percent. These and other quarterly amounts are reported in table 1.

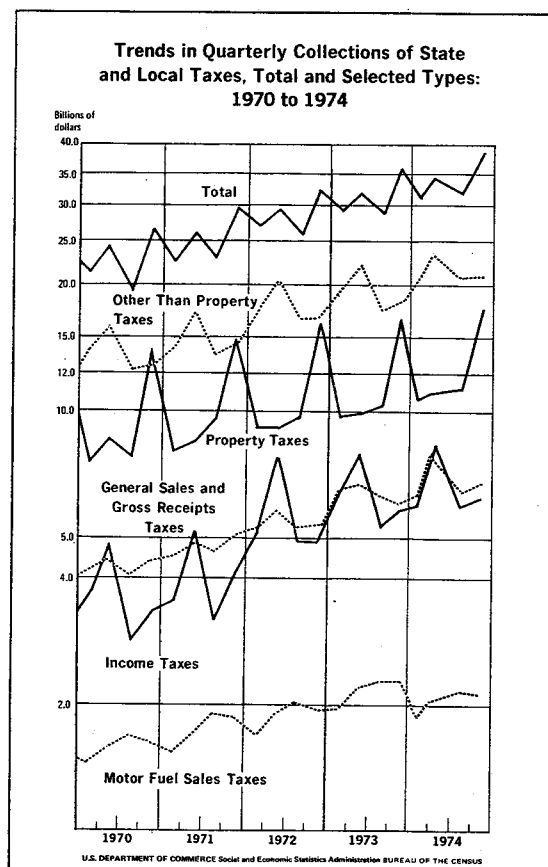
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1970.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States).

Motor fuel sales taxes during the fourth quarter of 1974 were \$27 million lower than the same quarter of 1973, reflecting the continued impact of recent fuel problems. Moreover, the

percentage decrease in motor fuel tax collections from the third quarter to the fourth quarter 1974 is greater than the percent decline over the same period of the previous year. On a year-to-year comparison, motor fuel taxes for the 12-month period ending with December 1974 decreased by 1.7 percent from the 12-month period ending December 1973.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



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shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1970; the component counties of such SMSA's; and all other county-type areas that had a 1970 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively).

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

## CONCEPTS AND TERMINOLOGY

In this, as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1974 and State Government Finances in 1973. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1972-73.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1974 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1974:										
4th quarter.....	38,599	18,555	20,044	17,668	7,206	2,118	5,332	1,268	713	4,294
3d quarter.....	31,108	18,085	13,023	10,690	6,915	2,148	5,062	1,209	817	4,267
2d quarter.....	34,271	21,449	12,822	10,572	7,114	2,061	5,375	2,167	1,048	5,934
1st quarter.....	31,479	19,309	12,170	10,496	6,738	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,242	17,049	19,193	17,461	6,390	2,145	4,856	1,083	673	3,634
3d quarter.....	28,187	16,155	12,032	10,307	6,023	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
12 MONTHS ENDING										
December 1974.....	135,457	77,398	58,059	49,426	27,973	8,205	20,645	6,149	4,133	18,926
September 1974.....	133,100	75,892	57,208	49,219	27,157	8,232	20,169	5,964	4,093	18,266
June 1974.....	130,179	73,962	56,217	48,836	26,265	8,234	19,607	5,772	3,931	17,534
March 1974.....	127,790	72,766	55,024	48,179	25,326	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,433	71,389	54,044	47,244	24,562	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,733	69,166	52,567	45,939	23,654	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1971-72 and earlier years. Verification of calendar year totals with State officials has resulted in minor revisions for prior periods. See text discussions of "Sources of Data and Limitations."

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1974, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended December			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended December		
		1974	1973	Percent change			1974	1973	Percent change
ALABAMA					HAWAII				
Jefferson County.....	644,991	62.1	49.7	25.0	Honolulu city.....	629,176	95.3	91.9	3.7
Mobile County.....	317,308	17.8	19.9	-10.5	ILLINOIS (See also Missouri)				
ARIZONA					Chicago SMSA.....	6,978,947	*2,189.7	2,026.6	8.1
Maricopa County.....	967,522	231.1	212.8	8.6	Cook County.....	5,492,369	1,690.9	1,555.8	8.7
Pima County.....	351,667	120.5	101.7	18.5	Du Page County.....	491,882	184.3	173.0	6.5
CALIFORNIA <sup>2</sup>					Kane County.....	251,005	68.4	65.5	4.4
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	528.9	510.6	3.6	Lake County.....	382,638	(NA)	122.6	(NA)
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,447.3	2,422.3	1.0	McHenry County.....	111,555	32.8	31.6	3.8
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	371.2	374.3	-0.8	Will County.....	249,498	78.3	78.1	0.3
Riverside County.....	459,074	154.4	151.9	1.7	INDIANA (See also Kentucky and Ohio)				
San Bernardino County.....	684,072	216.8	222.4	-2.5	Indianapolis SMSA.....	1,109,882	*291.2	296.7	-1.8
San Diego SMSA (San Diego County).....	1,357,854	415.1	396.4	4.7	Boone County.....	30,870	6.1	6.2	-1.6
San Francisco-Oakland SMSA.....	3,109,519	1,311.0	1,267.2	3.5	Hamilton County.....	54,532	10.3	12.9	-20.2
Alameda County.....	1,073,184	418.1	406.2	2.9	Hancock County.....	35,096	6.5	7.2	-9.7
Contra Costa County.....	558,389	268.5	256.3	4.8	Hendricks County.....	53,974	(NA)	11.7	(NA)
Marin County.....	206,038	95.2	84.5	12.7	Johnson County.....	61,138	14.1	10.9	29.4
San Francisco city.....	715,674	293.1	289.0	1.4	Marion County.....	792,299	228.3	232.9	-2.0
San Mateo County.....	556,234	236.1	231.2	2.1	Morgan County.....	44,176	6.0	7.0	-14.3
Other counties:					Shelby County.....	37,797	8.6	7.9	8.9
Fresno.....	413,053	133.1	127.9	4.1	Lake County.....	546,253	112.8	113.8	-0.9
Kern.....	329,162	130.7	151.5	-13.7	IOWA				
Sacramento.....	631,498	185.6	(NA)	(NA)	Polk County.....	286,101	93.2	87.9	6.0
Santa Clara.....	1,064,714	427.0	403.6	5.8	KANSAS (See also Missouri)				
COLORADO <sup>3</sup>					Sedgwick County.....	350,694	74.7	80.3	-7.0
Denver SMSA.....	1,227,529	302.8	318.7	-5.0	KENTUCKY (See also Ohio)				
Adams County.....	185,789	34.0	37.9	-10.3	Louisville, Ky.-Ind. SMSA.....	826,553	116.2	*109.0	6.6
Arapahoe County.....	162,142	45.3	47.3	-4.2	Jefferson County, Ky.....	695,055	94.4	93.3	1.2
Boulder County.....	131,889	37.1	38.9	-4.6	Clark County, Ind.....	75,876	12.1	(NA)	(NA)
Denver city.....	514,678	130.3	134.0	-2.8	Floyd County, Ind.....	55,622	9.7	9.4	3.2
Jefferson County.....	233,031	56.1	60.6	-7.4	LOUISIANA				
CONNECTICUT					New Orleans SMSA.....	1,045,809	*88.4	*72.8	21.4
Fairfield County.....	792,814	321.0	313.8	2.3	Jefferson Parish.....	337,568	31.0	24.6	26.0
Hartford County.....	816,737	299.4	284.3	5.3	New Orleans city.....	593,471	45.5	41.8	8.9
New Haven County.....	744,948	249.5	255.9	-2.5	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
DELAWARE					St. Tammany Parish.....	63,585	4.8	4.1	17.1
New Castle County.....	385,856	59.2	44.4	33.3	MARYLAND (See also District of Columbia)				
DISTRICT OF COLUMBIA					Baltimore SMSA.....	2,070,670	*390.0	*408.8	-4.6
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	751.5	*712.6	5.5	Anne Arundel County.....	297,539	37.2	46.9	-20.7
Washington, D.C.....	756,510	154.0	135.7	13.5	Baltimore city.....	905,759	189.9	182.1	4.3
Montgomery County, Md.....	522,809	171.1	169.4	1.0	Baltimore County.....	621,077	125.3	126.3	-0.8
Prince Georges County, Md.....	660,567	156.4	149.7	4.5	Carroll County.....	69,006	13.0	12.4	4.8
Alexandria city, Va.....	110,938	33.6	32.1	4.7	Harford County.....	115,378	19.6	18.9	3.7
Arlington County, Va.....	174,284	49.3	48.3	2.1	Howard County.....	61,911	(NA)	(NA)	(NA)
Fairfax city, Va.....	21,970	6.0	(NA)	(NA)	MASSACHUSETTS <sup>5</sup>				
Fairfax County, Va.....	455,021	142.2	132.5	7.3	Boston.....	3,375,396	1,458.4	1,433.8	1.7
Falls Church city, Va.....	10,772	3.0	2.6	15.4	Essex County.....	637,887	233.4	236.8	-1.4
Loudoun County, Va.....	37,150	10.3	8.9	15.7	Middlesex County.....	1,397,268	584.7	569.2	2.7
Prince William County, Va.....	111,102	25.6	27.2	-5.9	Norfolk County.....	605,051	265.6	266.4	-0.3
FLORIDA					Suffolk County.....	735,190	374.7	361.4	3.7
Miami SMSA (Dade County).....	1,267,792	309.6	268.7	15.2	Other counties:				
Tampa-St. Petersburg SMSA.....	1,012,594	170.2	109.1	56.0	Bristol.....	444,301	124.5	133.2	-6.5
Hillsborough County.....	490,265	86.2	69.5	24.0	Hampden.....	459,050	145.5	137.6	5.7
Pinellas County.....	522,329	84.0	39.6	12.1	Worcester.....	637,969	199.6	191.0	4.5
Other counties:					MICHIGAN				
Broward.....	620,100	163.5	117.5	39.2	Detroit SMSA.....	4,199,931	1,297.5	1,186.8	9.3
Duval (Jacksonville city).....	528,865	67.1	67.4	-0.4	Macomb County.....	625,309	196.1	180.2	8.8
Orange.....	344,311	66.4	63.4	4.7	Oakland County.....	907,871	355.7	304.7	16.7
GEORGIA					Wayne County.....	2,666,751	745.7	701.9	6.2
Atlanta SMSA.....	1,390,164	456.0	335.5	35.9	Other counties:				
Clayton County.....	98,043	22.2	18.3	21.3	Genesee.....	444,341	112.6	102.4	10.0
Cobb County.....	196,793	35.8	28.1	27.4	Kent.....	411,044	94.5	93.3	1.3
De Kalb County.....	415,387	176.8	82.5	14.3					
Fulton County.....	607,592	205.1	194.1	5.7					
Gwinnett County.....	72,349	16.1	12.5	28.8					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1974, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended December			Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended December		
		1974	1973	Percent change			1974	1973	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,913,647	<sup>4</sup> 561.0	<sup>4</sup> 519.3	8.0	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	<sup>4</sup> 260.8	274.7	-5.1
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	(NA)	13.0	(NA)
Dakota County.....	139,808	43.8	43.5	0.7	Hamilton County, Ohio.....	924,018	201.3	221.5	-9.1
Hennepin County.....	960,080	335.3	307.8	8.9	Warren County, Ohio.....	84,925	14.7	10.6	38.7
Ramsey County.....	476,255	129.5	116.6	11.1	Boone County, Ky.....	32,812	3.6	3.0	20.0
Washington County.....	82,948	(NA)	(NA)	(NA)	Campbell County, Ky.....	88,501	8.1	7.9	2.5
MISSOURI					Kenton County, Ky.....	129,440	12.6	12.0	5.0
Kansas City, Mo.-Kans. SMSA.....	1,253,916	<sup>4</sup> 301.1	294.0	2.4	Dearborn County, Ind.....	29,430	6.1	6.7	-9.0
Cass County, Mo.....	39,448	7.1	3.3	115.2	Cleveland SMSA.....	2,064,194	<sup>4</sup> 529.9	512.0	3.5
Clay County, Mo.....	123,322	27.1	25.1	8.0	Cuyahoga County.....	1,721,300	452.8	440.6	2.8
Jackson County, Mo.....	654,558	134.5	128.8	4.4	Geauga County.....	62,977	16.7	14.9	12.1
Platte County, Mo.....	32,081	8.9	7.4	20.3	Lake County.....	197,200	40.8	38.3	6.5
Johnson County, Kans.....	217,662	(NA)	88.4	(NA)	Medina County.....	82,717	(NA)	18.2	(NA)
Wyandotte County, Kans.....	186,845	46.4	61.0	-23.9	Columbus SMSA.....	916,228	183.0	<sup>4</sup> 162.1	12.9
St. Louis, Mo.-Ill. SMSA.....	2,363,017	493.2	498.0	-1.0	Delaware County.....	42,908	7.7	7.6	1.3
Franklin County, Mo.....	55,116	9.0	8.8	2.3	Franklin County.....	833,249	168.5	147.5	14.2
Jefferson County, Mo.....	105,248	17.1	14.9	14.8	Pickaway County.....	40,071	6.8	(NA)	(NA)
St. Charles County, Mo.....	92,954	19.5	17.4	12.1	Dayton SMSA.....	850,266	175.4	171.5	2.3
St. Louis city, Mo.....	622,236	81.1	80.1	1.2	Greene County.....	125,057	16.0	16.8	-4.8
St. Louis County, Mo.....	951,353	269.1	254.3	5.8	Miami County.....	84,342	16.0	12.8	25.0
Madison County, Ill.....	250,934	52.1	78.0	-33.2	Montgomery County.....	606,148	138.7	137.5	0.9
St. Clair County, Ill.....	285,176	45.3	44.5	1.8	Preble County.....	34,719	4.7	4.4	6.8
NEBRASKA					Other counties:				
Douglas County.....	389,455	111.5	111.2	0.3	Lucas.....	484,370	97.6	90.5	7.9
NEW JERSEY					Mahoning.....	303,424	52.1	49.6	5.0
(See also Pennsylvania)					Stark.....	372,210	59.8	57.6	3.8
Newark SMSA.....	1,856,556	759.2	708.8	7.1	Summit.....	553,371	122.4	(NA)	(NA)
Essex County.....	929,986	342.8	341.2	0.5	OKLAHOMA				
Morris County.....	383,454	199.0	176.9	12.5	Oklahoma County.....	526,805	70.7	79.9	-11.5
Union County.....	543,116	217.4	190.7	14.0	Tulsa County.....	401,663	62.9	71.2	-11.7
Paterson-Clifton-Passaic SMSA.....	1,358,794	513.0	484.4	5.9	OREGON				
Bergen County.....	898,012	369.5	343.2	7.7	Portland, Oreg.-Wash. SMSA.....	1,009,129	<sup>4</sup> 3,135	278.5	12.6
Passaic County.....	460,782	143.5	141.2	1.6	Clackamas County, Oreg.....	166,098	(NA)	50.5	(NA)
Other counties:					Multnomah County, Oreg.....	556,667	172.1	155.3	10.8
Hudson.....	609,266	197.5	188.2	4.9	Washington County, Oreg.....	157,920	56.1	47.8	17.4
Mercer.....	303,968	111.0	96.0	15.6	Clark County, Wash.....	128,454	27.2	24.9	9.2
Middlesex.....	583,813	232.3	211.9	9.6	PENNSYLVANIA				
Monmouth.....	459,379	193.2	174.7	10.6	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	<sup>4</sup> 979.2	933.2	4.9
NEW MEXICO					Bucks County, Pa.....	415,056	90.8	85.7	6.0
Bernalillo County.....	315,774	43.8	42.3	3.6	Chester County, Pa.....	278,311	56.4	55.6	1.4
NEW YORK					Delaware County, Pa.....	600,035	135.1	121.5	11.2
Buffalo SMSA.....	1,349,211	453.9	377.3	20.3	Montgomery County, Pa.....	623,799	173.6	165.7	4.8
Erie County.....	1,113,491	395.3	318.0	24.3	Philadelphia city, Pa.....	1,948,609	(NA)	228.9	(NA)
Niagara County.....	235,720	58.6	59.3	-1.2	Burlington County, N.J.....	323,132	90.4	86.5	4.5
New York SMSA.....	11,528,649	4,696.1	4,359.5	7.7	Camden County, N.J.....	456,291	149.1	139.9	6.6
Nassau County.....	1,422,905	873.0	803.4	8.7	Gloucester County, N.J.....	172,681	49.3	49.4	-0.2
New York City.....	7,867,760	2,590.8	2,453.7	5.6	Pittsburgh SMSA.....	2,401,245	423.8	419.4	1.1
Rockland County.....	229,903	164.1	129.1	27.1	Allegheny County.....	1,605,016	322.6	322.3	0.1
Suffolk County.....	1,116,672	570.6	504.7	13.1	Beaver County.....	208,418	35.6	30.0	18.7
Westchester County.....	891,409	497.6	468.6	6.2	Washington County.....	210,876	23.9	21.3	12.2
Rochester SMSA.....	882,667	266.5	272.5	-2.2	Westmoreland County.....	376,935	41.7	45.8	-9.1
Livingston County.....	54,041	12.0	11.5	4.4	Other counties:				
Monroe County.....	711,917	222.9	231.7	-3.8	Berks.....	296,382	43.8	39.3	11.5
Orleans County.....	37,305	8.3	8.2	1.2	Erie.....	263,654	75.8	60.7	24.9
Wayne County.....	79,404	23.3	21.1	10.4	Lancaster.....	319,693	39.9	31.7	25.9
Other counties:					Luzerne.....	342,301	31.3	31.0	1.0
Albany.....	285,618	71.9	80.7	-10.9	RHODE ISLAND				
Oneida.....	273,037	45.9	49.5	-7.3	Providence-Pawtucket-Warwick <sup>7</sup> ....	768,580	195.5	175.6	11.3
Onondaga.....	472,185	119.9	105.9	13.2	Bristol County.....	45,937	12.4	11.1	11.7
NORTH CAROLINA					Kent County.....	142,382	36.2	33.9	6.8
Mecklenburg County.....	354,656	84.8	76.9	10.3	Providence County.....	580,261	146.9	130.6	12.5
					TENNESSEE				
					Knox County.....	276,293	33.7	35.0	-3.7
					Nashville-Davidson.....	447,877	85.2	75.7	12.6
					Shelby County.....	722,014	126.5	129.6	-2.4

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1974, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended December			Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended December		
		1974	1973	Percent change			1974	1973	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	387.8	350.1	10.8	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	13.6	11.9	14.3	Norfolk city.....	307,951	33.1	25.7	28.8
Dallas County.....	1,327,321	352.1	319.5	10.2	WASHINGTON (See also Oregon)				
Denton County.....	75,633	11.6	9.0	28.9	Seattle-Everett SMSA.....	1,421,869	346.5	339.9	1.9
Ellis County.....	46,638	5.6	5.2	7.7	King County.....	1,156,633	291.6	285.4	2.2
Kaufman County.....	32,392	3.3	3.1	6.5	Snohomish County.....	265,236	54.9	54.5	0.7
Rockwall County.....	7,046	1.6	1.4	14.3	Other counties:				
Houston SMSA.....	1,985,031	523.0	454.9	15.0	Pierce.....	411,027	69.1	68.4	1.0
Brazoria County.....	108,312	39.5	34.1	15.8	Spokane.....	287,487	42.7	33.4	27.8
Fort Bend County.....	52,314	17.3	14.0	23.6	WEST VIRGINIA				
Harris County.....	1,741,912	448.1	389.9	14.9	Kanawha County.....	229,515	25.2	25.3	-0.4
Liberty County.....	33,014	6.1	5.4	13.0	WISCONSIN				
Montgomery County.....	49,479	12.0	11.5	4.4	Milwaukee SMSA.....	1,403,688	429.6	449.0	-4.3
San Antonio SMSA.....	864,014	117.9	106.1	11.1	Milwaukee County.....	1,054,063	312.4	338.5	-7.7
Bexar County.....	830,460	115.0	103.5	11.1	Ozaukee County.....	54,421	17.4	17.2	1.2
Guadalupe County.....	33,554	2.9	2.6	11.5	Washington County.....	63,839	19.8	18.3	8.2
Other counties:					Waukesha County.....	231,365	80.0	75.0	6.7
El Paso.....	359,291	41.0	48.3	-15.1					
Tarrant.....	716,317	136.3	121.3	12.4					
UTAH									
Salt Lake County.....	458,607	92.8	91.8	1.1					

- Represents zero or rounds to zero.

NA Not available.

<sup>1</sup>Final population counts from 1970 Census of Population, advance report, Series PC (V1).<sup>2</sup>California: For fiscal year 1974, the amount of exemption allowed to homeowners for property tax relief was increased from \$750 to \$1,750.<sup>3</sup>Colorado: Local school mill levy decreased as State assumed a larger portion of the local school financing.<sup>4</sup>Total includes amounts estimated for those areas not reporting.<sup>5</sup>All local governments have now adopted fiscal year period ending June 30, with changeover affecting the timing of tax collections.<sup>6</sup>Massachusetts State Economic Area C.<sup>7</sup>Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1974 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	4th quarter 1974 (thousand dollars)	12-month periods			4th quarter 1974 (thousand dollars)	12-month periods		
		Year ended December 1974 (thousand dollars)	Percent change from--			Year ended December 1974 (thousand dollars)	Percent change from--	
			Year ended Sept. 1974	Year ended December 1973			Year ended Sept. 1974	Year ended December 1973
United States, total <sup>1</sup> .....	6,115,995	23,863,211	2.7	13.3	2,102,231	8,145,674	-0.4	-1.9
Alabama.....	85,828	331,200	3.1	10.9	37,146	146,446	-0.9	-1.6
Alaska.....	(X)	(X)	(X)	(X)	5,125	16,168	9.7	37.2
Arizona.....	103,969	354,130	16.3	22.5	25,612	92,502	3.9	2.8
Arkansas.....	53,593	206,796	3.4	15.8	27,385	107,446	-0.7	5.1
California.....	747,197	2,945,667	2.9	17.6	192,431	731,086	-0.8	-4.4
Colorado.....	68,841	273,134	3.3	15.6	23,193	91,346	-1.3	-5.0
Connecticut.....	105,900	444,495	-1.5	<sup>2</sup> -1.9	34,601	135,490	-1.2	-4.6
Delaware.....	(X)	(X)	(X)	(X)	6,834	27,810	-0.9	0.2
District of Columbia.....	26,018	112,585	4.1	12.2	4,822	19,097	-0.2	-10.2
Florida.....	277,759	1,215,631	-0.2	7.0	85,068	354,988	-0.2	-2.1
Georgia.....	137,820	559,153	1.1	9.9	56,757	226,767	-0.9	-3.6
Hawaii.....	69,758	264,607	4.3	8.2	4,889	19,494	-0.3	-4.6
Idaho.....	20,451	75,891	4.6	15.3	12,620	38,406	2.8	-12.1
Illinois.....	385,022	1,461,002	3.0	13.1	97,757	373,032	-1.3	-4.0
Indiana.....	210,366	902,276	0.8	<sup>3</sup> 41.1	62,488	252,319	1.3	( <sup>4</sup> )
Iowa.....	73,650	283,846	0.9	7.8	31,203	118,595	-1.1	-1.6
Kansas.....	66,657	254,918	3.8	16.8	26,337	95,329	-3.8	-6.7
Kentucky.....	87,256	365,121	5.9	20.8	44,032	163,927	-1.8	-5.8
Louisiana.....	90,364	341,732	1.4	7.1	37,477	147,944	-0.8	-0.8
Maine.....	36,633	139,732	2.5	9.4	12,407	49,535	-0.8	-3.5
Maryland.....	96,725	386,715	5.0	14.1	43,775	171,573	-0.5	-3.5
Massachusetts.....	65,225	250,079	1.7	2.2	47,140	178,894	-0.2	-3.9
Michigan.....	321,053	1,233,263	1.6	7.0	100,850	394,601	-0.8	-2.2
Minnesota.....	95,262	349,348	5.5	14.7	37,267	144,792	0.1	-0.9
Mississippi.....	94,007	375,843	2.2	11.9	27,846	127,483	1.0	3.9
Missouri.....	113,730	464,711	4.3	11.9	49,932	191,967	-1.1	-2.4
Montana.....	(X)	(X)	(X)	(X)	12,815	37,268	4.7	-3.0
Nebraska.....	35,546	138,986	4.0	18.3	20,311	81,748	-1.5	-0.5
Nevada.....	27,328	91,569	8.4	20.9	6,548	25,081	-3.1	-18.7
New Hampshire.....	(X)	(X)	(X)	(X)	9,995	36,090	-0.6	-4.2
New Jersey.....	211,851	750,875	3.6	9.2	71,253	269,000	0.6	-2.3
New Mexico.....	55,309	202,810	5.4	23.2	13,882	55,062	0.1	1.9
New York.....	503,928	1,967,861	1.8	6.3	127,723	504,514	-0.2	0.7
North Carolina.....	106,958	423,128	1.2	7.5	66,883	264,646	-0.8	-2.6
North Dakota.....	25,975	88,999	5.5	16.6	7,703	25,176	-5.2	-8.6
Ohio.....	226,147	905,465	0.6	5.7	97,844	366,467	1.0	-2.2
Oklahoma.....	40,598	153,173	5.7	18.2	26,859	108,388	-1.5	-3.5
Oregon.....	(X)	(X)	(X)	(X)	21,021	80,304	-0.6	-7.6
Pennsylvania.....	317,108	1,239,465	1.8	6.7	115,142	426,262	1.6	-5.6
Rhode Island.....	25,431	103,100	1.1	5.7	8,116	31,731	1.6	-1.6
South Carolina.....	81,984	329,362	1.5	10.7	31,161	124,895	-0.9	-3.7
South Dakota.....	22,294	81,456	3.2	15.8	8,302	29,585	-1.6	-2.4
Tennessee.....	118,552	470,520	1.6	9.1	45,187	171,146	-0.4	-2.2
Texas.....	311,167	1,217,647	4.3	26.4	95,338	384,642	-2.0	-2.8
Utah.....	44,556	158,321	3.8	7.1	12,729	47,640	-1.3	-4.8
Vermont.....	7,422	26,966	0.8	1.9	6,265	21,387	-0.3	-4.9
Virginia.....	90,599	357,567	2.3	15.1	59,376	242,005	-2.4	-2.8
Washington.....	222,505	825,185	6.9	14.8	44,724	160,902	3.6	-0.2
West Virginia.....	86,876	<sup>5</sup> 293,429	9.6	17.4	17,045	74,391	-3.4	4.9
Wisconsin.....	129,767	495,145	2.2	9.3	39,202	156,256	0.6	-0.6
Wyoming.....	17,228	62,892	7.1	30.0	6,635	23,148	-2.8	-3.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1974 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter 1974 (thousand dollars)	12-month periods			4th quarter 1974 (thousand dollars)	12-month periods		
		Year ended December 1974 (thousand dollars)	Percent change from--			Year ended December 1974 (thousand dollars)	Percent change from--	
			Year ended Sept. 1974	Year ended December 1973			Year ended Sept. 1974	Year ended December 1973
United States, total <sup>1</sup> .....	4,659,465	18,063,375	2.9	8.8	650,836	3,903,203	0.6	4.7
Alabama.....	<sup>5</sup> 43,763	<sup>5</sup> 177,052	( <sup>6</sup> )	( <sup>6</sup> )	10,446	30,643	-12.0	8.1
Alaska.....	24,604	64,280	18.5	44.5	840	8,155	5.6	19.1
Arizona.....	29,906	150,939	11.1	47.2	7,121	38,772	7.1	22.8
Arkansas.....	25,560	122,902	5.6	30.6	7,578	40,517	-0.7	5.7
California.....	582,936	1,966,777	5.7	<sup>7</sup> -3.7	47,326	340,226	1.6	9.2
Colorado.....	67,494	267,859	2.8	20.6	5,759	37,313	1.5	12.9
Connecticut.....	1,658	18,098	-2.0	<sup>8</sup> -63.3	12,581	55,144	3.9	5.4
Delaware.....	30,706	120,442	5.1	14.8	3,917	17,193	-0.3	-1.7
District of Columbia.....	37,002	141,971	1.7	-0.1	812	14,531	0.5	6.9
Florida.....	(X)	(X)	(X)	(X)	42,351	211,046	-8.8	8.5
Georgia.....	96,279	372,015	4.3	18.5	3,312	45,827	-0.8	2.1
Hawaii.....	42,977	159,705	3.5	10.3	(X)	(X)	(X)	(X)
Idaho.....	18,609	79,262	4.9	26.0	5,889	22,275	-0.3	1.9
Illinois.....	262,064	1,099,923	3.4	17.4	50,007	309,467	1.3	5.5
Indiana.....	94,504	397,302	8.5	34.2	3,373	<sup>5</sup> 66,906	<sup>5</sup> -1.6	<sup>5</sup> 11.2
Iowa.....	71,208	346,044	4.7	33.6	6,324	100,363	0.5	10.1
Kansas.....	26,147	156,135	3.0	29.0	7,065	44,445	-4.7	1.8
Kentucky.....	84,473	247,768	14.7	26.0	1,825	40,284	0.3	7.1
Louisiana.....	22,713	94,900	<sup>9</sup> -1.5	<sup>9</sup> -20.9	3,248	35,954	1.8	36.1
Maine.....	10,684	42,666	4.0	22.3	2,055	19,219	-10.6	-2.9
Maryland.....	173,300	612,777	4.6	11.0	2,617	73,065	-0.2	4.0
Massachusetts.....	311,214	1,028,769	7.4	14.4	18,520	52,500	1.2	-27.0
Michigan.....	287,435	986,514	0.9	-1.2	28,719	172,133	0.9	8.1
Minnesota.....	207,709	765,803	5.0	20.4	22,860	85,853	( <sup>10</sup> )	( <sup>10</sup> )
Mississippi.....	15,998	86,600	2.7	20.1	16,148	25,526	0.8	-14.2
Missouri.....	68,146	321,041	<sup>11</sup> 2.2	<sup>11</sup> -6.4	18,964	101,221	-1.2	2.8
Montana.....	17,857	84,235	2.6	7.1	1,609	10,270	( <sup>10</sup> )	( <sup>10</sup> )
Nebraska.....	19,685	77,901	<sup>12</sup> -1.1	<sup>12</sup> -10.8	2,888	33,914	1.4	7.6
Nevada.....	(X)	(X)	(X)	(X)	3,232	15,435	3.2	28.3
New Hampshire.....	1,115	8,368	0.4	7.1	1,586	18,493	-0.1	4.7
New Jersey.....	12,117	<sup>13</sup> 45,325	<sup>13</sup> 2.0	<sup>13</sup> -2.9	28,830	165,701	2.9	3.1
New Mexico.....	11,820	57,982	-1.1	10.9	10,222	32,267	28.4	51.8
New York.....	891,391	3,548,801	0.1	3.6	<sup>5</sup> 88,250	<sup>5</sup> 296,090	<sup>5</sup> -2.0	<sup>5</sup> 1.9
North Carolina.....	150,948	546,323	4.3	15.6	3,080	86,149	-0.6	3.3
North Dakota.....	3,374	50,821	2.4	<sup>14</sup> 64.3	773	17,395	0.1	9.1
Ohio.....	111,269	451,409	4.1	10.0	22,538	199,454	-0.6	4.9
Oklahoma.....	26,951	140,573	2.9	30.6	7,630	89,593	1.3	12.2
Oregon.....	102,052	378,125	3.8	17.0	22,652	84,563	3.6	23.6
Pennsylvania.....	211,167	1,060,069	-3.5	-2.2	43,932	197,369	5.7	6.6
Rhode Island.....	20,937	77,986	1.6	10.3	877	15,438	-3.1	-2.6
South Carolina.....	61,908	214,331	4.6	20.7	7,549	28,242	22.4	25.4
South Dakota.....	(X)	(X)	(X)	(X)	1,322	15,150	5.9	22.1
Tennessee.....	825	16,610	0.5	7.3	4,909	81,680	-0.4	5.5
Texas.....	(X)	(X)	(X)	(X)	13,074	223,687	0.6	7.0
Utah.....	23,605	96,551	3.6	2.5	1,246	15,098	-2.7	-1.5
Vermont.....	14,350	54,587	1.1	3.9	1,150	15,867	1.5	4.0
Virginia.....	152,984	526,028	2.0	14.6	15,974	86,310	8.5	2.2
Washington.....	(X)	(X)	(X)	(X)	6,678	61,094	-0.9	5.3
West Virginia.....	24,830	105,089	1.9	13.2	6,570	34,587	1.3	5.3
Wisconsin.....	200,193	836,688	2.5	9.3	21,837	90,712	4.3	12.5
Wyoming.....	(X)	(X)	(X)	(X)	3,583	14,598	9.3	7.3

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero. X Not applicable.

<sup>1</sup>The totals exclude amounts reported for the District of Columbia, which appear here for convenient reference in relation to corresponding data for individual State governments, and are included as local rather than State tax revenue in table 1. <sup>2</sup>Rate reduced from 7 percent to 6-1/2 percent, effective July 1, 1973, and from 6-1/2 percent to 6 percent, effective May 1, 1974. <sup>3</sup>Increase due in part to rate increase in general sales tax (2 percent to 4 percent) and in gross income tax (2 percent to 3 percent) effective May 1, 1973. <sup>4</sup>Not computed, due to a change in classification, with entire tax now classed as a State tax. <sup>5</sup>Estimated. Actual figures and percentages not available. <sup>6</sup>Not computed, since prior figures included both corporate and individual income tax collections. <sup>7</sup>Refunds paid in 1974 included adjustments for a credit against the tax levied for the calendar year with respect to which such amounts were withheld. <sup>8</sup>Tax now applicable to only 50 percent of Federal income taxes paid as deduction for State income tax, effective calendar year 1973. <sup>9</sup>Reflects allowance of taxes. <sup>10</sup>Decrease due in part to accelerated tax collections during calendar year 1973, which resulted from the adoption of new tax legislation equating the Missouri adjusted gross income to the Federal adjusted gross income, commencing with calendar year 1973. <sup>11</sup>Reflects the following changes in the State tax rate, as imposed on the adjusted Federal income tax liability for each year: 1972--15 percent; 1973--13 percent; 1974--11 percent. <sup>12</sup>Revised. Prior figures excluded the Pennsylvania commuter tax. <sup>13</sup>Increase due in part to new tax base and rates effective calendar year 1973. <sup>14</sup>Increase due in part to new tax base and